IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY FIFTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT:

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

And

THE HON'BLE SRI JUSTICE C.V. RAMULU

WRIT PETITION No.18745 of 1997

Between:

M/s. Fenoplast Ltd.,

Rep. by its Director H. Krishna Kumar,

Chenoy Trade Centre, Parklane,
Secunderbad.

..... PETITIONER

AND

1) The Commercial Tax Officer,
General Bazar, Secunderabad.

2) The State of A.P.,

Rep by its Secretary, Revenue,

A.P., Secretariat, Hyderabad.

3) The Union of India,

Rep. by its Secretary.
Ministry of Finance, South Block,
New Delhi.

4) The Commissioner of Central Excise,
Basheerbagh, Hyderabad.

5) The Assistant Commissioner of Central Excise,

Division-I, Hyderabad-I.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue Writ of *Mandamus* or any other appropriate writ, order or direction declaring G.O.Ms.No.212 Rev., (CT.II) dated 18-03-1997, issued by the Government of Andhra Pradesh, as illegal, arbitrary, unconstitutional and violative of Section 40 and 8 read with Explanation to IV Schedule to the APGST Act or in alternative declare G.O.Ms.No.212, dated 18-03-1997, has no application to the goods manufactured and sold by the petitioner and consequently sale of Polyevinyle Chloride Coated Leather Cloth are exempt form levy of sales-tax under the provisions of APGST and CST Acts and accordingly interdict the respondents from levying or collecting sales tax on the said turnover in pursuance of show cause notice Nos.GI.NO.A2/121/1997-98, dated 24-07-1997 and GI.No.CST/121/1997-98, dated 31-07-1997 issued by the 1st Respondent or in alternative restrain the State of A.P. from drawing its share of A.D.E. for the assessment year 1996-97 and 1997-98 in relation to the said goods.

Counsel for the Petitioner: Mr. S. Bharat Kumar

Counsel for Respondents 1 to 3: Spl. G.P. for Taxes

Counsel for Respondents 4 & 5: Sr. Central Govt. Standing Counsel

The Court made the following :

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ORDER:(Per Hon'ble Sri Justice B. Sudershan Reddy)

Learned counsel for the petitioner seeks permission of this Court to withdraw this writ petition with leave to challenge the order, if any, passed by the appellate authority or to be passed. There can be no objection whatsoever for granting such liberty to the petitioner to challenge the order to be passed by the appellate authority. Leave is accordingly granted.

The Writ Petition is accordingly dismissed as withdrawn without any order as to costs.

B. SUDERSHAN REDDY, J

Date:25-04-2005.

C.V. RAMULU, J

PV

To

1) The Commercial Tax Officer,
General Bazar, Secunderabad.

2) The Secretary, Revenue,

The State of A.P.,

Secretariat, Hyderabad.

3) The Secretary,

Union of India,
Ministry of Finance, South Block,
New Delhi.

4) The Commissioner of Central Excise,
Basheerbagh, Hyderabad.

5) The Assistant Commissioner of Central Excise,

Division-I, Hyderabad-I.

6) Two C.Cs. to Spl. G.P. for Taxes, High Court of A.P.,

High Court of A.P., Hyderabad (O.U.T.)

7) Two C.Cs. to Sr. Central Govt. Standing Counsel,

High Court of A.P., Hyderabad (O.U.T.)

8) Two C.Ds.